

Town of Easton
Board of Finance – Regular Meeting Minutes

Date/Time: Tuesday, April 5, 2022 – 7:00 pm
Location: Easton Senior Center, 650 Morehouse Road, Easton, CT
Virtual meeting using the Zoom app.
A recording of this meeting is located at:
<https://vimeo.com/showcase/easton-board-of-finance>

Attendees: Members: Art Laske-Chair, Jackie Kaufman-Clerk, Andy Kachele, Ira Kaplan, Michael Kot; Alternates, Gregg Saunders; Alternates Present on Zoom, but not seated: Michael Gutowski
Absentee(s): Paul Skrtich, Maureen Williams
Guest(s): Christine Calvert-Finance Director/Treasurer; Kristy Sogofsky, Second-Selectman (Zoom)
Call to Order: Meeting called to order at: 7:03 pm by: Art Laske

I. Appointment of Alternates

Motion: A. Kachele made a motion to appoint Greg Saunders as an alternate in place of Paul Skrtich
Second: M. Kot.
Vote: Unanimous Approval.

II. Discussion and Approval of Minutes

A. Minutes of March 1, 2022

Motion: I. Kaplan made a motion to approve minutes of March 1, 2022.
Second: M. Kot.
Discussion: Edits suggested regarding Agenda Item 4, Review of Department Budgets. *Amended minutes attached hereto in response to suggested edits.*
Vote: In favor: Art Laske, Jackie Kaufman, Ira Kaplan, Michael Kot; Gregg Saunders
Opposed: None
Abstentions: Andy Kachele

B. Minutes of March 2, 2022

Motion: I. Kaplan made a motion to approve minutes of March 2, 2022.
Second: M. Kot.
Discussion: It is noted that Board members and Alternates who were present on zoom should be noted as such in future minutes. Alternates who were present, but not seated, at the March 2, 2022 meeting participated by Zoom.

Vote: In favor: Art Laske, Jackie Kaufman, Ira Kaplan, Michael Kot; Gregg Saunders
Opposed: None
Abstentions: Andy Kachele

General Discussion:

- Suggested content and format for meeting minutes were discussed among Board Members.
- A. Kachele discussed CGA 7-344 (Ch.106, Appropriations. Laying of Tax) within the context of forthcoming Annual Town Budget Public Hearing.

III. *Treasurer's Report*

- The Treasurer, Christine Calvert, presented the month's Treasurer's Report and answered questions from the Board. Ms. Calvert reported 98.1% of anticipated taxes have been collected; which is the equivalent of 100% of the budgeted number. Collected taxes beyond this figure will be considered excess revenue.
- \$50,000 between P&I for a property that just sold. Prior year, \$1.3M (this does not include current year).

IV. *Munis Financial Report*

- The Finance Director, Christine Calvert, presented this month's report and answered questions from the Board.
- Collections: Ms. Calvert stated that some Departments doing very well and that there is no unusual activity to report. Building permit fees are strong (Building: \$60,000 over budget; Town Clerk, \$11,000 overbudget). Some past due taxes have been collected (\$350k+/-, including one for \$300,000 collection. The Town does not expect any other large collections like last year.
- Expenses: Ms. Calvert emphasized the following details for the Board's Consideration:
 - Budget for Full Salary, however, First Selectmen continues to take a 50% salary (resulting in funds returned);
 - Budget for Full Salary, however, Treasurer's Budget paid at 2/3 salary (resulting in funds returned);
 - Public Works requires a new hire (which would be covered by money not spent this year that is being returned);
 - The legal fee budget has not expended this year (resulting in funds returned);
 - Recycling budget was underspent (resulting in funds returned);
 - Region 9 – no returns anticipated; Easton Board of Education – return(s) unknown at this time;
 - \$250,000 expected to be returned from existing 2021-22 budget; and
 - Animal Control: the line item shown is a capital expenditure.

V. Discussion and Possible Action on 2022/23 Budget

- A. Laske summarizes the additional revenue expected as previously reported by Ms. Calvert and the impact on the Undesignated Fund Balance (“UFB”).
- *Insurance Adjustments:* No definitive insurance adjustments were provided for the Board’s consideration as of today’s meeting. Ms. Calvert observed there is nothing to cause change on the expenditure side and she does not expect it come down substantially. Estimated range is \$25-75k.
- *Pension Numbers:* The Actuary is comfortable with the pension numbers.
- *Undesignated Fund Balance & Mill Rate:* The Board discussed how to determine the most appropriate number for the UFB.
 - A. Laske reviewed the Undesignated Fund Balances for the prior eight (8) years; and noted the last few years have been an anomaly with lean, realistic budgets; and departments have been consistent about returning unused funds. The approach has been consistent and responsible. The basis for a surplus is to maintain the credit rating necessary to not overburden the Town when it needs to bond. Mr. Laske noted that 2021-22 presented unique circumstances that are unlikely to repeat next year, such as increased money from tax/ real estate sales, decrease in debt services. This resulted in (approximately) 1% tax increase and will have de minimis impact on the Mill Rate. It is noted this increase was largely influenced by the mandatory expenditure to the Region 9 Budget associated with Easton’s higher number of high school students.
 - Easton has a healthy fund balance and we thought much of it would be used this year, thereby reducing the UFB and it was not. Thus, we should consider maintaining a healthy balance for anticipated needs and refund some amount. The amount placed in the UFB this year will impact future years and the cycle must be sustainable and realistic.
- Discussion commenced among the Board Members in consideration of setting the 2022-23 UFB and establishing a Mill Rate:
 - G. Saunders and M. Kot suggested keeping as close to 10% as possible.
 - A. Laske suggested no higher than \$2.75M; J. Kaufman supported same.
 - A. Kachele suggested \$3.25M.
 - It is observed that these numbers represent a nominal difference to taxpayers once the Mill Rate is established:
 - \$2.75M = 28.56 Mill Rate (11.2% UFB)
 - \$3.00M = 28.39 Mill Rate (approximately 10% UFB)
 - A. Kachele observed that the Mill Rate calculation must respect the revaluation.
 - The Mill Rate decreased because the Grand List increased, among other things, as money is coming out of surplus.
- Discussion regarding impact of Property Assessment Appeals and Revaluation.
- G. Sunders observed 2022-23 budget is pretty conservative to keep Town budget to 1% -- we didn’t have an many tough decisions this year.
- A. Laske would like to present \$2.75M for the UFB and is open to further discussion regarding the UFB range options discussed at this meeting. Formal decision to be determined following the budget vote on May 3, 2022.
- Audit was submitted and should be reviewed. Request to C. Calvert to provide these figures to the Board prior to next meeting.

VI. Adjournment

Motion Made: M. Kot made a motion to adjourn at 9:07.

Second: I. Kaplan.

Vote: Unanimous.

Submitted by,

A handwritten signature in cursive script, appearing to read "Jacqueline D. Kaufman", with a long horizontal flourish extending to the right.

Jackie Kaufman – Clerk

Town of Easton
Board of Finance – Regular Meeting Minutes
Revised 3/29/22

Date/Time: Tuesday, March 1, 2022 – 7:00 pm

Location: Easton Senior Center, 650 Morehouse Road, Easton, CT and
Virtual meeting using the Zoom app.

A recording of this meeting is located at:

<https://vimeo.com/showcase/easton-board-of-finance>

Attendees: Members: Art Laske-Chair, Jackie Kaufman-Clerk, Andy Kachele,
Paul Skrtich, Ira Kaplan, Michael Kot, Maureen Williams (seated temporarily for J.
Kaufman); Alternates Present, but not seated:, Michael Gutowski, Gregg Saunders

Absentee(s): --

Guest(s): Christine Calvert-Finance Director/Treasurer, Dr. David Bindelglass-First Selectman, Kristi
Sogofsky, Second-Selectmen,

Call to Order: Meeting called to order at: 7:09 pm by: Art Laske

Appointment of Alternates

Maureen Williams was temporarily seated for Jackie Kaufman. Andy Kachele made a motion to appoint and it was seconded by Michael Kot. Jackie Kaufman joined the meeting at 7:11p.

Agenda Item 1 ***Discuss and approve the meeting minutes of February 1, 2022.***

Notes:

Action/Motions: Motion was made to approve minutes as submitted.

Unanimous vote to approve.

Agenda Item 2 ***First Selectmen's Report***

Notes:

- Dr. Bindelglass had no new comments.
- Andy Kachele inquired of a recent grant for the changes to the intersection of Center/Westport Road: is this grant outright or reimbursable, who will handle it (state of town); regarding the design – is it final or can there be changes; will there be streetlights? Dr. Bindelglass replied: the grant is outright, not reimbursable, we are hoping to do all design in house, design is not done yet, the design proposed 2 years ago required putting a pathway through the churches property they don't want; smaller scope on road but no final design yet.
- Andy Kachele acknowledged that an EMS building committee has been appointed and asked if any of the members have construction and PM experience. Dr. Bindelglass replied that member, John Foley, has professional construction management experience; and another new member (unnamed) has residential construction background.

Agenda Item 3 *Budget Overview Presentation by A. Laske*

- Notes:
- Art Laske provides the public and new members with an overview of the budget procedure.
 - Art Laske entered into the record communications between Board Members about requests by Board Members to certain departments.
 - Art Laske reviews public participation component and discusses same with Andy Kachele.

Agenda Item 4 *Review Department Budgets*

a. Senior Center

- Val Buckley and Randy Shapiro appear on behalf of the Easton Senior Center
- Ms. Buckley is in her 34th year with the Senior Center.
- Ms. Buckley submitted a history of the Senior Center and overview of its financing history
- The top priorities of the 2022-23 budget are: Computer upgrades, transportation, center maintenance, and staffing increase
- Staff needs: 2 people are not enough. We have too many patrons. Realization in covid. Ms. Buckley stated that the Senior Center needs an increase in staffing, but mostly hours. There are too many volunteer positions that have been lost during covid.
- Ideally, the Senior Center needs: 1 new, 29 hour position.
- Senior Center receives many grants and Ms. Buckley spends significant time on grant writing. But this is challenging when also needed to run programming and respond to patron needs.
- Q&A

b. Fire Marshal

- Peter Neary, Fire Marshal appeared to present budget requests
- He has been Fire Marshal since 1989
- Mr. Neary stated he does not need a new truck this year. He convinced the Town to accept a 2007 Chevy pick up from Aquarion; the department only needs gas mileage reimbursement
- Service and Fees – up by \$600
- We need \$1000 for a cloud to replace an aging server; and \$2250 for computers. We have additional requests in for software, ipads, photos
- We haven't replaced Lucy yet.
- No money needed for deputy marshal account
- Any money the department do not use that you share with the Fire Marshal gets returned to the Town.
- Grant writing: Mr. Neary cannot write grants on a part time salary. Please share the CCM grant list and he will review of opportunities.
- Wages: overtime; it was time to start increasing wages.
- Q&A

c. Fire Department

- Robert Klem, Fire Chief proposes the Fire Department budget presentation.

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- Chief Klem has been Fire Chief for 2 months
 - Review of decrease in wages
 - Contract negotiations are currently in progress
 - Abatement program – 60 calls (Christine notes this was approved at a Town Meeting)
 - \$7000 fee for medical exams
 - GRANT FOR Fire Capital – new engine. We’ve demonstrated need.
 - Chief Klem notes there was a price increase on engines this year. Chief Klem stated that if the Fire Department waits another 3 years – it will be over \$800,000. It is 21 years old now. The longer the Fire Department waits, the more challenging it is to get parts and the greater price increases we expect.
 - From the beginning of a truck design process to delivery date takes 1 year.
 - Q&A
- d. Emergency Management**
- Chief Richard Doyle, Chief of Easton Police Department and Police Commissioners, David Smith and Richard Colangelo, present Emergency Management Budget proposal
 - The budget for this year will be directed toward: Generator maintenance, UPS maintenance (power) - it’s a bridge between the power and generator; and UASI – regional communication system – 6 portable radios - used during storms
 - Q&A
- e. Police (Communication, Police, and Animal Control)**
- Chief Richard Doyle, Chief of Easton Police Department
 - Animal Control: review of staffing, van/mileage; dog run ductless split (capital item) needs work – \$1,000; replace 2 new outdoor cameras - more expensive because of weather proofing expense.
 - Communications: review of staff, and training a new person
 - A. Kachele asks: will we join the central dispatch center? Would it impact ISO rating?
 - Chief Doyle responds: Westport central dispatch is slow to roll out; it is an efficiency improvement, not a costs savings to the Town. It has a 16 station capacity. If Easton participates, it would mean our police station is dark after hours, unless we hire a clerk at the desk.
 - Chief and Commission to look into this and to present to Town and Board of Selectmen if this is a good idea for Easton. This will be undertaken within the next year.
 - PSAP funds – bills proposed that would cut budgets under 40k
 - Chief Doyle acknowledges new hires and staffing priorities. This financial item is under Education because entry level officers require more training.
 - Chief Doyle negotiated the cost associated with the newest and hire acquired from another community (Waterbury) to the \$40,000 range from the \$66,000 range. This officer is an asset, he is local (Bridgeport), and is bilingual.

- Fringe benefit line – family, insurance, pension costs...
- Pre-hire and testing: up 20% - police accountability bill - more officers this year have to have exams and testing – this is a 5 year cycle and this year it is required.
- Capital down – only purchasing 1 car this year.
- Board members asks about overtime breakdowns (“OT”):
- Chief Doyle responds: When we are fully staffed, OT is lower; OT has been higher due to covid, quarantining times, illness and recovery, and two officers on medical leave.
- P. Skrtich asks: If you hired an extra officer, would it help? Can the department function with less patrolmen on certain shifts (such as always having 2 on shift, not the occasional 3 on shift?)
- Chief Doyle responds: YES; hiring more officers could help; but we’d have to crunch the number to ensure it covers the OT. Mr. Colangelo says it maybe will not have the impact the Board wants it to.
- Chief and Commissioners respond: we operate very efficiently. We do not want to cut or add an officer at this time.
- Chief Doyle and Commissioners reply that this creates a scheduling rift. It is not as simple as removing the 3rd officer, that has to do with the cycle of the shift assignments.
- I. Kaplan asked why there is no line item for K9 in the budget? Chief Doyle responds that the K9, TJ, is by virtue of a grant. It is historically a donation item. A. Kachele says it was in place at some point and then one year it was eliminated and, as a result, it became a public funding project.
- A. Kachele asked about long range vehicle backup.
- M. Williams asked about the server cost/switch cost. Chief and Commissioners answer that the switch is for the router.

Agenda Item 5 *Treasurers Report*

Notes: Christine Calvert reported that tax collections are in (96.8%). She has further corrected an error on Treasurer’s report. The \$3.3 million collected by credit card does not include fees.

Agenda Item 6 *Discuss for appropriations and revenue presented by the Director of Finance*

Notes: No issues.

Agenda Item 7 *Fill-in Budgets*

Notes: None.

Agenda Item 8 *Adjournment*

Action/Motions: P. Skrtich made a motion to adjourn at 9:32 pm.

Motion (Second): M. Kot seconded.

Result: Unanimous vote to adjourn.

Submitted by,

Jackie Kaufman – Clerk